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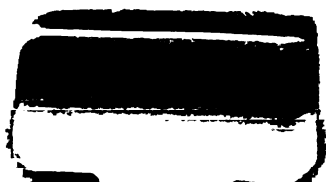
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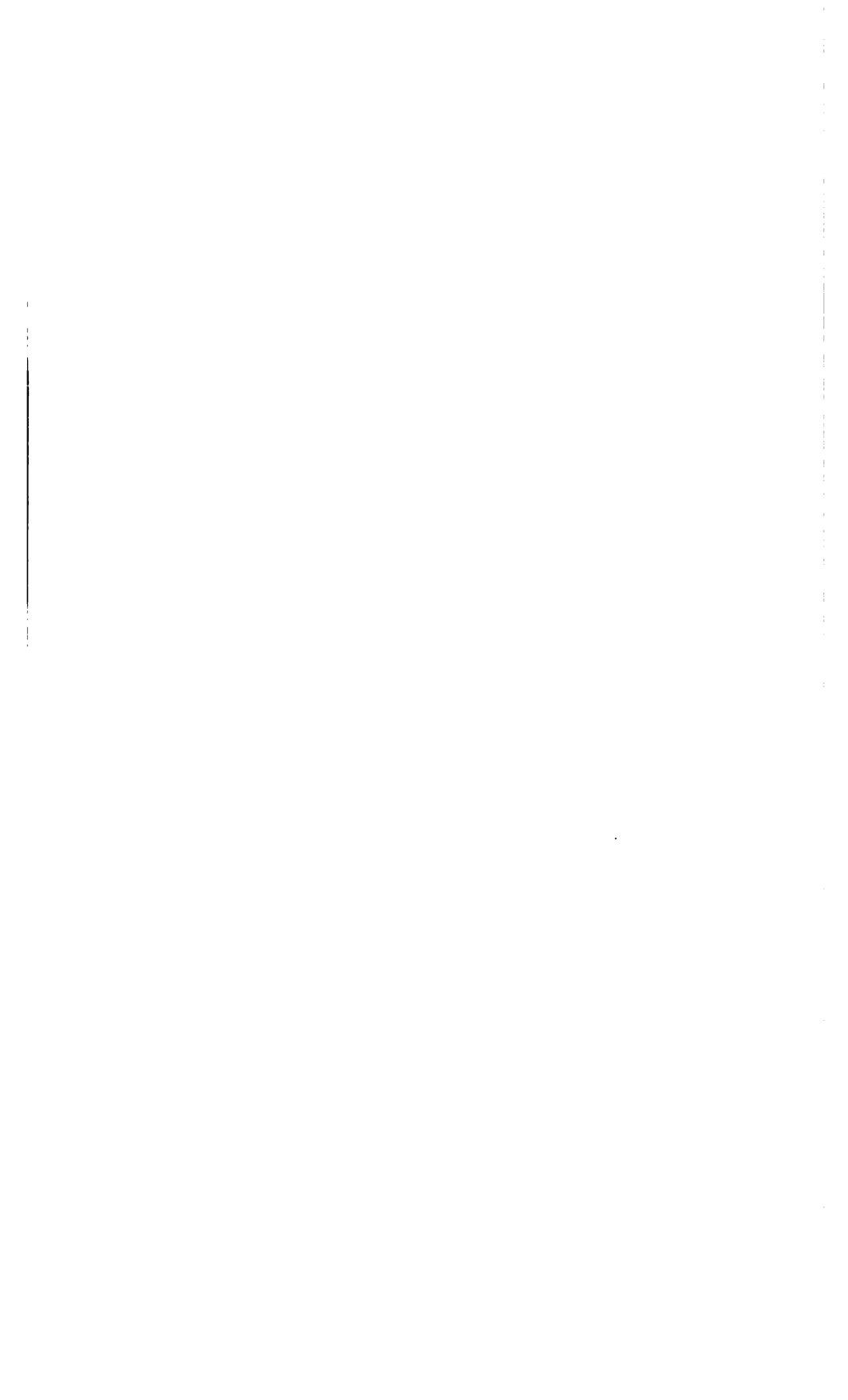
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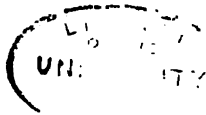
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## PREFACE

THE foundation of the Library of the Institute of Chartered Accountants in England and Wales is of earlier date than that of the Charter; the Library of the then existing Institute of Accountants, founded in 1870, having been transferred when the Charter was granted on the 11th May 1880.

In the following catalogue names of authors and subjects are arranged together in alphabetical order, subject-headings being in capitals, author-headings in **clarendon** type. There are also a certain number of title-entries in ordinary Roman type.

Not only are books and pamphlets catalogued, but also the lectures, papers and principal articles in the various accountancy magazines and accountant-students' transactions. Except in a few cases, lectures and articles of later date than June 1902 are not included, but all books and pamphlets have been inserted up to the latest possible date; so that nearly all acquired up to the end of 1902 will be found, and some as late as March 1903.

The books, lectures, etc., are entered in alphabetical order of title under both author and subject, but under subject-headings separate works are, as a rule, placed before lectures. In the book-keeping section all the books and pamphlets on book-keeping and accounts are arranged according to languages—English, French, German, Italian, Spanish—in chronological order. Under the heading 'Book-keeping: special classes of accounts' the entries are also in chronological order, but the latest date comes first.

When a title begins with the definite or indefinite



article, the first letter of the following word is the alphabetizing letter, and a capital is used to indicate it.

If the author of a particular book or lecture required be known, it is best to look under his name (rather than under the subject-heading), as entries are generally easier to find under the author's name, and also are often fuller. But if it be desired to learn what the library contains on any subject, the reader should turn to the subject-heading.

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The titles of the earliest and most interesting works on book-keeping have been given in full under the authors' names, with the curious spelling, punctuation, etc.: of course the actual type and 'set' of the page cannot be reproduced in a catalogue of this character.

Articles on accountancy, book-keeping, etc., will be found in the various encyclopædias in the Library, especially in the 'Encyclopædia of accounting,' of which vol. 1 is already published, and which will be complete in about a year.

To those who do not find this catalogue all they wish, I would say with William Oldys:—'The labour and the patience, the judgment and the penetration, which are required to make a good index, is only known to those who have gone through with this most necessary and painful but least praised part of a publication.'

T. A. ONIONS,

*Librarian.*

LONDON, May 1903.

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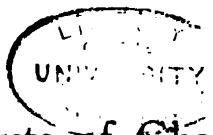
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# The Institute of Chartered Accountants in England and Wales

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